

The relevant aspects of the circular economy extend across the entire value chain and include the procurement of raw materials, the return of metal-containing residues to production, and the reduction of material losses. In addition, the recycling of products at the end of their life cycle plays a central role, as voestalpine aims to keep materials in the cycle for as long as possible.

Consultations with key stakeholders were conducted as part of the stakeholder analysis in the context of the materiality assessment. Specific estimates on resource use and circular economy were collected. Feedback from affected communities and other relevant stakeholders, including customers and research institutions, was incorporated into the materiality assessment and taken into account when assessing materiality.

IRO-1 – G1 BUSINESS CONDUCT

As part of the materiality assessment, an internal and external stakeholder survey was conducted to identify the material impacts, risks, and opportunities associated with business conduct. Various criteria were applied in the materiality assessment to identify material impacts, risks, and opportunities in relation to business conduct. These include the location of economic activities, the type of activity carried out, and the corporate sector. Particular attention was paid to locations subject to increased regulatory requirements or specific compliance risks, while industry-specific regulations and market conditions were also systematically included in the assessment.

IRO-2 – Disclosure requirements in ESRS covered by the undertaking's sustainability report

The contents of this sustainability report were identified on the basis of the double materiality analysis. The exact procedure for the dual materiality analysis can be found in the section IRO-1 Description of the process to identify and assess material impacts, risks and opportunities. The selection of datapoints was based on the results of the materiality analysis. Based on this, the materiality and applicability of individual datapoints were also evaluated on a case-by-case basis. In addition, the material company-specific topics are disclosed through concepts, measures, and goals in accordance with the structure of the ESRS.

The following is a summary of all datapoints resulting from other EU legislation listed in ESRS 2 Annex B, including references to the relevant page number or information that the datapoint was not considered material.

**LIST OF DATAPOINTS IN CROSS-CUTTING AND TOPICAL STANDARDS
THAT DERIVE FROM OTHER EU LEGISLATION (ESRS 2 ANNEX B)**

Disclosure Requirement and related datapoint	(1) SFDR reference ¹	
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 Table #1 of Annex 1	
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)		
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1	
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 Table #1 of Annex 1	
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1	
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1	
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv		
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14		
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 of Annex 1 and Indicator number 5 Table #2 of Annex 1	
ESRS E1-5 Energy consumption and mix paragraphes 37	Indicator number 5 Table #1 of Annex 1	
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphes 40 to 43	Indicator number 6 Table #1 of Annex 1	
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emission paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	
ESRS E1-6 Gross GHG emission intensity paragraphs 53 to 55	Indicator number 3 Table #1 of Annex 1	

(2) pillar 3 reference ²		(3) Benchmark- Regulation reference ³	(4) EU Climate Law reference ⁴	Materiality	Page refer- ence in the annual report
		Commission Delegated Regulation (EU) 2020/1816 ⁵ , Annex II		Material	p. 102
		Commission Delegated Regulation (EU) 2020/1816, Annex II		Material	p. 104
				Material	p. 108
Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/24536 Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk		Commission Delegated Regulation (EU) 2020/1816, Annex II		Immaterial	n.a.
		Commission Delegated Regulation (EU) 2020/1816, Annex II		Immaterial	n.a.
		Delegated Regulation (EU) 2020/1818 ⁷ , Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Immaterial	n.a.
		Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Immaterial	n.a.
			Regulation (EU) 2021/1119 Article 2(1)	Material	p. 184
Article 449a Regulation (EU) No 575/2013 Template 1: Banking book-Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity		Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2		Material	p. 185
Article 449a Regulating (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book - Climate change transition risk: alignment metrics		Delegated Regulation (EU) 2020/1818, Article 6		Material	p. 194
				Material	p. 198
				Material	p. 198
				Material	p. 199
Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book - Climate change transition risk: Credit quality of exposures by sector, emission and residual maturity		Delegation Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		Material	p. 201
Article 449a Regulation (EU) No 575/2013 ; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book - Climate change transition risk: alignment metrics		Delegated Regulation (EU) 2020/1818, Article 8(1)		Material	p. 203

Disclosure Requirement and related datapoint	(1) SFDR reference ¹	
ESRS E1-7 GHG removals and carbon credits paragraph 56		
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66		
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a)		
ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c).		
ESRS E1-9 Breakdown of the carrying value of ist real estate assets by energy-efficiency classes paragraph 67 (c)		
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69		
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil paragraph 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1	
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex 1	
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table #2 of Annex 1	
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex 1	
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1	
ESRS E3-4 Total water consumption in m ³ per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1	
ESRS 2 – IRO 1 – E4 paragraph 16(a) i	Indicator number 7 Table #1 of Annex 1	
ESRS 2 – IRO-1 – E4 paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1	
ESRS 2 – IRO-1 – E4 paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1	
ESRS E4-2 Sustainable land/agriculture practices or policies paragraph 24(b)	Indicator number 11 Table #2 of Annex 1	
ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1	
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1	
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1	
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1	
ESRS 2 SBM3 – S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex 1	
ESRS 2 SBM3 – S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex 1	

(2) pillar 3 reference ²	(3) Benchmark- Regulation reference ³	(4) EU Climate Law reference ⁴	Materiality	Page refer- ence in the annual report
		Regulation (EU) 2021/1119 Article 2(1)	Immaterial	n.a.
	Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Transitional provision	n.a.
Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk			Transitional provision	n.a.
Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book-Climate change transition risk: Loans collateralized by immovable property - Energy efficiency of the collateral			Transitional provision	n.a.
	Commission Delegated Regulation (EU) 2020/1818, Annex II		Transitional provision	n.a.
			Material	p. 213
			Material	p. 216
			Material	p. 214
			Immaterial	n.a.
			Material	p. 219
			Material	p. 219
			Material	p. 130
			Material	p. 130
			Material	p. 130
			Immaterial	n.a.
			Immaterial	n.a.
			Immaterial	n.a.
			Material	p. 237
			Material	p. 237
			Material	p. 131
			Material	p. 131

Disclosure Requirement and related datapoint	(1) SFDR reference ¹	
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1	
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21		
ESRS S1-1 processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex 1	
ESRS S1-1 workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex 1	
ESRS S1-3 grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex 1	
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex 1	
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex 1	
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex 1	
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex 1	
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex 1	
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	Indicator number 10 Table #1 of Annex 1 and Indicator number 14 Table #3 of Annex 1	
ESRS 2 SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators number 12 and 13 Table #3 of Annex 1	
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1	
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicators number 11 and 4 Table #3 of Annex 1	
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex 1	
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19		
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #3 of Annex 1	
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1	
ESRS S3-1 Non- respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	Indicator number 10 Table #1 Annex 1	
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #3 of Annex 1	
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1	

(2) pillar 3 reference ²	(3) Benchmark- Regulation reference ³	(4) EU Climate Law reference ⁴	Materiality	Page refer- ence in the annual report
			Material	p. 262
	Commission Delegated Regulation (EU) 2020/1816 Annex II		Material	p. 262
			Material	p. 263
			Material	p. 264
			Material	p. 270
	Commission Delegated Regulation (EU) 2020/1816, Annex II		Material	p. 287
			Transitional provision	n.a.
	Commission Delegated Regulation (EU) 2020/1816, Annex II		Material	p. 288
			Material	p. 288
			Material	p. 289
	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		Material	p. 289
			Material	p. 132
			Material	p. 300
			Material	p. 299
	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Material	p. 298
	Commission Delegated Regulation (EU) 2020/1816, Annex II		Material	p. 298
			Material	p. 306
			Material	p. 314
	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Material	p. 315
			Material	p. 323
			Immaterial	n.a.

Disclosure Requirement and related datapoint
(1) SFDR reference¹

ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #3 of Annex 1
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #3 of Annex 1
ESRS G1-1 Protection of whistleblowers paragraph 10 (b)	Indicator number 6 Table #3 of Annex 1
ESRS G1-4 Fines for violation of anti- corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex 1
ESRS G1-4 Standards of anti- corruption and anti- bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1

¹ Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (Sustainable Finance Disclosures Regulation) (OJ L 317, 9.12.2019, p. 1).

² Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (Capital Requirements Regulation "CRR") (OJ L 176, 27.6.2013, p. 1).

³ Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1).

⁴ Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ("European Climate Law") (OJ L 243, 9.7.2021, p. 1).

(2) pillar 3 reference ²	(3) Benchmark- Regulation reference ³	(4) EU Climate Law reference ⁴	Materiality	Page refer- ence in the annual report
	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Immaterial	n.a.
			Immaterial	n.a.
			Immaterial	n.a.
			Immaterial	n.a.
	Commission Delegated Regulation (EU) 2020/1816, Annex II		Material	p. 341
			Material	p. 341

⁵ Commission Delegated Regulation (EU) 2020/1816 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards the explanation in the benchmark statement of how environmental, social and governance factors are reflected in each benchmark provided and published (OJ L 406, 3.12.2020, p. 1).

⁶ Commission Implementing Regulation (EU) 2022/2453 of 30 November 2022 amending the implementing technical standards laid down in Implementing Regulation (EU) 2021/637 as regards the disclosure of environmental, social and governance risks (OJ L 324, 19.12.2022, p.1.).

⁷ Commission Delegated Regulation (EU) 2020/1818 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards minimum standards for EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks (OJ L 406, 3.12.2020, p. 17).

Below is a list of disclosure requirements (including references to the relevant page numbers) that were made when preparing this sustainability report based on the findings from the materiality assessment:

DISCLOSURE AND APPLICATION REQUIREMENTS IN TOPICAL ESRS THAT ARE APPLICABLE IN CONJUNCTION WITH ESRS 2 GENERAL DISCLOSURES

		Page reference in the annual report
General Information		
ESRS 2	ESRS 2 General disclosures	p. 98
BP-1	General basis for preparation of sustainability reports	p. 98
BP-2	Disclosures in relation to specific circumstances	p. 99
GOV-1	The role of the administrative, management, and supervisory bodies	p. 101
GOV-1 G1	Business conduct	p. 104
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management, and supervisory bodies	p. 105
GOV-3	Integration of sustainability-related performance in incentive schemes	p. 106
GOV-3 E1	Climate change	p. 106
GOV-4	Statement on due diligence	p. 106
GOV-5	Risk management and internal controls over sustainability reporting	p. 109
SBM-1	Strategy, business model, and value chain	p. 111
SBM-2	Interests and views of stakeholders	p. 121
SBM-2 S1	Own workforce	p. 124
SBM-2 S2	Workers in the value chain	p. 124
SBM-2 S3	Affected communities	p. 125
SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model	p. 125
SBM-3 E1	Climate change	p. 129
SBM-3 E4	Biodiversity and ecosystems	p. 130
SBM-3 S1	Own workforce	p. 131
SBM-3 S2	Workers in the value chain	p. 132
SBM-3 S3	Affected communities	p. 133
IRO-1	Description of the processes to identify and assess material impacts, risks, and opportunities	p. 133
IRO-1 E1	Climate change	p. 138
IRO-1 E2	Pollution	p. 142
IRO-1 E3	Water and marine resources	p. 143
IRO-1 E4	Biodiversity and ecosystems	p. 143
IRO-1 E5	Resource use and circular economy	p. 144
IRO-1 G1	Business conduct	p. 145
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability report	p. 145

		Page reference in the annual report
Environmental Information		
Disclosures pursuant to Article 8 of Regulation (EU) 2020/852 / Taxonomy Regulation)		p. 163
ESRS E1	Climate change	p. 177
SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model	p. 178
E1-1	Transition plan for climate change mitigation	p. 182
E1-2	Policies related to climate change mitigation and adaption	p. 186
E1-3	Actions and resources in relation to climate change policies	p. 188
E1-4	Targets related to climate change mitigation and adaption	p. 194
E1-5	Energy consumption and mix	p. 198
E1-6	Gross Scopes 1, 2, 3 and total GHG emissions	p. 200
ESRS E2	Pollution	p. 206
SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model	p. 206
E2-1	Policies related to pollution	p. 206
E2-2	Actions and resources related to pollution	p. 209
E2-3	Targets related to pollution	p. 212
E2-4	Pollution of air, water, and soil	p. 212
ESRS E3	Water and marine resources	p. 214
SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model	p. 214
E3-1	Policies related to water and marine resources	p. 214
E3-2	Actions and resources related to water and marine resources	p. 217
E3-3	Targets related to water and marine resources	p. 217
E3-4	Water consumption	p. 218
ESRS E4	Biodiversity and ecosystems	p. 220
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	p. 220
E4-1	Transition plan and consideration of biodiversity and ecosystems in strategy and business model	p. 220
E4-2	Policies related to biodiversity and ecosystems	p. 220
E4-3	Actions and resources related to biodiversity and ecosystems	p. 221
E4-4	Targets related to biodiversity and ecosystems	p. 223

		Page reference in the annual report
Environmental Information		
ESRS E5	Resource use and circular economy	p. 224
SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model	p. 224
E5-1	Policies related to resource use and circular economy	p. 226
E5-2	Actions and resources related to resource use and circular economy	p. 230
E5-3	Targets related to resource use and circular economy	p. 232
E5-4	Resource inflows	p. 233
E5-5	Resource outflow	p. 235
Innovation, research, and development		p. 240
SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model	p. 240
I,R&D-1	Policies related to innovation, research, and development	p. 242
I,R&D-2	Actions and resources related to innovation, research, and development	p. 246
I,R&D-3	Targets related to innovation, research, and development	p. 252
I,R&D-4	Metrics related to innovation, research, and development	p. 252
		Page reference in the annual report
Social Information		
ESRS S1	Own workforce	p. 256
SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model	p. 256
S1-1	Policies related to own workforce	p. 260
S1-2	Processes for engaging with own workers and workers' representatives about impacts	p. 267
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	p. 269
S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	p. 270
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	p. 280
S1-6	Characteristics of the undertaking's employees	p. 283
S1-8	Collective bargaining coverage and social dialogue	p. 285
S1-9	Diversity metrics	p. 286
S1-10	Adequate wages	p. 286
S1-14	Health and safety metrics	p. 287
S1-16	Compensation metrics (pay gap and total compensation)	p. 288
S1-17	Incidents, complaints, and severe human rights impacts	p. 289

		Page reference in the annual report
Social Information		
ESRS S2	Workers in the value chain	p. 296
SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model	p. 296
S2-1	Policies related to value chain workers	p. 298
S2-2	Processes for engaging with value chain workers about impacts	p. 304
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	p. 304
S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	p. 306
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	p. 312
ESRS S3	Affected communities	p. 313
SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model	p. 314
S3-1	Policies related to affected communities	p. 314
S3-2	Processes for engaging with affected communities about impacts	p. 318
S3-3	Processes to remediate negative impacts and channels for affected communities to raise concerns	p. 320
S3-4	Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	p. 321
S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	p. 324
		Page reference in the annual report
Governance Information		
ESRS G1	Business conduct	p. 326
SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model	p. 326
G1-1	Corporate culture and business conduct policies and corporate culture	p. 328
G1-2	Management of relationships with suppliers	p. 337
G1-3	Prevention and detection of corruption and bribery	p. 337
G1-4	Confirmed incidents of corruption or bribery	p. 341
Taxes		p. 342
SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model	p. 342
TAX-1	Policies related to taxes	p. 342
TAX-2	Metrics related to taxes	p. 345

ESRS 2 – MDR-M – OVERVIEW OF METRICS

ESRS disclosure requirement	Paragraph	Datapoint/metric	Basis for the creation and description of the parameters used, description of the assumptions and methodology
GOV-1 The role of the administrative, management, and supervisory bodies	21d	Percentage of administrative, management, and supervisory bodies by gender (gender structure)	Percentage distribution of members by gender (female/male) excluding the category “diverse/non-binary,” which is recognized as a third gender in some countries
GOV-3 Integration of sustainability-related performance in incentive schemes	29d	Proportion of variable remuneration dependent on sustainability-related targets and/or impacts	<p>Upon achievement of certain financial (quantitative) and non-financial (qualitative) targets, a bonus of up to 250% (for the Chair of the Management Board) or 200% (for all other members of the Management Board) is payable; the target agreement for members of the Management Board must include non-financial (qualitative) performance criteria amounting to a maximum of 25% of the variable remuneration</p> <p>Sustainability-related issues are taken into account in the non-financial (qualitative) targets of variable remuneration in the reporting period</p>
ESRS 2 SBM-1	40aiii	Percentage or number of employees by geographical area	Percentage or number of own staff (headcount) by country, including apprentices and non-guaranteed hours employees, excluding interns (during summer breaks or as part of school programs), freelance contractors, diploma students/PhD students
ESRS 2 GOV-1	21a	Number of executive and non-executive members	<p>The governance structure of voestalpine AG is based on a dual management model consisting of the Management Board as the executive body and the Supervisory Board as the supervisory body</p> <p>In accordance with the Articles of Association of voestalpine AG, the Management Board consists of two to six members and the Supervisory Board consists of three to eight members elected by the Annual General Meeting and members appointed in accordance with Section 110 of the Austrian Labor Constitution Act (<i>Arbeitsverfassungsgesetz – ArbVG</i>). At present, the Management Board has six members and the Supervisory Board has twelve members (eight of whom are shareholder representatives and four are employee representatives)</p>
ESRS 2 GOV-1	21e	Percentage of independent board members	As of August 2024, all members of the Supervisory Board elected by the Annual General Meeting qualify as independent within the meaning of the criteria established by the Supervisory Board in accordance with Rule C53 of the Austrian Code of Corporate Governance

Where applicable: description of the sources of measure- ment uncertainty	Resulting degree of accuracy	External validation	Where applicable: planned actions to improve accuracy
–	–	–	–
–	–	The remuneration report for members of the Management Board and Supervisory Board for the BY 2024/25 will be audited by Deloitte Audit Wirtschaftsprüfungs GmbH and submitted for approval at the 33 rd Annual General Meeting of voestalpine AG on July 2, 2025	–
Limited—data represents the individual companies	High	None	–
–	–	–	–
–	–	<p>Compliance with the “C Rules” of the Austrian Code of Corporate Governance by voestalpine AG in the BY 2024/25 (with the exception of Rules 77 – 83) will be audited by Deloitte Audit Wirtschaftsprüfungs GmbH</p> <p>Compliance with Rules 77 to 83 of the Austrian Code of Corporate Governance, insofar as these are “C Rules,” by voestalpine AG in the BY 2024/25 will be audited by WOLF THEISS Rechtsanwälte GmbH & Co KG</p>	–